

OFFICE OF THE STATE AUDITOR

DEPARTMENT REQUEST

FISCAL YEAR 2023

(WITH GOVERNOR'S RECOMMENDATIONS)



NICOLE GALLOWAY, STATE AUDITOR

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Department Overview

The Office of the State Auditor is established pursuant to Article IV, Section 13, of the Missouri Constitution. The State Auditor is responsible for auditing all state agencies, boards, commissions, judicial circuits, public and charter schools, counties that do not have a county auditor, and political subdivisions when requested by petition or the governor.

All audits are conducted in an impartial, nonpartisan manner, in accordance with authority provided in state statute and pursuant to *Government Auditing Standards*, issued by the U.S. Government Accountability Office (GAO). State auditors adhere to the rigorous standards of the auditing profession and exercise the highest levels of integrity and ethics. Audit findings and recommendations are based upon reliable evidence, free from preconceived notions and the influence of personal opinions.

The Office of the State Auditor is also required to review and register all general obligation bonds issued by the State of Missouri and most political subdivisions to ensure the bonds comply with both state law and the conditions of the contracts under which they were issued.

The Office of the State Auditor prepares fiscal notes and fiscal note summaries on all initiative petitions filed with the Secretary of State. If the General Assembly adopts a joint resolution without a fiscal note summary, the State Auditor's office prepares the fiscal note summary.

In addition, the Office of the State Auditor annually reviews and certifies property tax rates for all Missouri taxing authorities to ensure compliance with state law.

State Auditor's Reports and Legislative Oversight Evaluations

Program or Division Name	Type of Report	Date Issued	Website Link
N/A	N/A	N/A	N/A

Missouri Sunset Act Report

Program	Statutes Establishing	Sunset Date	Review Status
N/A	N/A	N/A	N/A

NEW DECISION ITEM

RANK: 1 OF _____

<p>Department _____</p> <p>Division _____</p> <p>DI Name Pay Plan - FY 2022 Cost to Continue DI# 0000013</p>	<p>Budget Unit _____</p> <p>HB Section _____</p>																																																																																							
<p>1. AMOUNT OF REQUEST</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2"></th> <th colspan="4" style="text-align: center;">FY 2023 Budget Request</th> <th colspan="4" style="text-align: center;">FY 2023 Governor's Recommendation</th> </tr> <tr> <th style="text-align: center;">GR</th> <th style="text-align: center;">Federal</th> <th style="text-align: center;">Other</th> <th style="text-align: center;">Total</th> <th style="text-align: center;">GR</th> <th style="text-align: center;">Federal</th> <th style="text-align: center;">Other</th> <th style="text-align: center;">Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td style="text-align: right;">58,129</td> <td style="text-align: right;">8,942</td> <td style="text-align: right;">9,596</td> <td style="text-align: right;">76,667</td> <td>PS</td> <td style="text-align: right;">58,129</td> <td style="text-align: right;">8,942</td> <td style="text-align: right;">9,596</td> <td style="text-align: right;">76,667</td> </tr> <tr> <td>EE</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td>EE</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>PSD</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td>PSD</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>TRF</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td>TRF</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Total</td> <td style="text-align: right; border-top: 1px solid black;">58,129</td> <td style="text-align: right; border-top: 1px solid black;">8,942</td> <td style="text-align: right; border-top: 1px solid black;">9,596</td> <td style="text-align: right; border-top: 1px solid black;">76,667</td> <td>Total</td> <td style="text-align: right; border-top: 1px solid black;">58,129</td> <td style="text-align: right; border-top: 1px solid black;">8,942</td> <td style="text-align: right; border-top: 1px solid black;">9,596</td> <td style="text-align: right; border-top: 1px solid black;">76,667</td> </tr> <tr> <td>FTE</td> <td style="text-align: right;">0.00</td> <td style="text-align: right;">0.00</td> <td style="text-align: right;">0.00</td> <td style="text-align: right;">0.00</td> <td>FTE</td> <td style="text-align: right;">0.00</td> <td style="text-align: right;">0.00</td> <td style="text-align: right;">0.00</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td>Est. Fringe</td> <td style="text-align: right;">19,485</td> <td style="text-align: right;">2,997</td> <td style="text-align: right;">3,217</td> <td style="text-align: right;">25,699</td> <td>Est. Fringe</td> <td style="text-align: right;">19,485</td> <td style="text-align: right;">2,997</td> <td style="text-align: right;">3,217</td> <td style="text-align: right;">25,699</td> </tr> </tbody> </table> <p><i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i></p>			FY 2023 Budget Request				FY 2023 Governor's Recommendation				GR	Federal	Other	Total	GR	Federal	Other	Total	PS	58,129	8,942	9,596	76,667	PS	58,129	8,942	9,596	76,667	EE	0	0	0	0	EE	0	0	0	0	PSD	0	0	0	0	PSD	0	0	0	0	TRF	0	0	0	0	TRF	0	0	0	0	Total	58,129	8,942	9,596	76,667	Total	58,129	8,942	9,596	76,667	FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00	Est. Fringe	19,485	2,997	3,217	25,699	Est. Fringe	19,485	2,997	3,217	25,699
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<p>3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.</p> <p>The FY 2022 budget includes appropriation authority for a 2% pay increase for employees beginning January 1, 2022. The remaining six months were unfunded, but the stated intent of the legislature was to provide the funding in FY 2023.</p>																																																																																								

NEW DECISION ITEM

RANK: 1 OF _____

Department	Budget Unit
Division	
DI Name Pay Plan - FY 2022 Cost to Continue	DI# 0000013

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The appropriated amount for the Fiscal Year 2022 pay plan was based on a 2% pay increase for employees beginning January 1, 2022. The Fiscal Year 2023 requested amount is equivalent to the remaining six months in order to provide the core funding necessary for a full fiscal year.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
100-Salaries and Wages							0		
Total PS	0	0.0	0	0.0	0	0.0	76,667	0.0	0
Grand Total	0	0.0	0	0.0	0	0.0	76,667	0.0	0

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
100-Salaries and Wages							0		
Total PS	0	0.0	0	0.0	0	0.0	76,667	0.0	0
Grand Total	0	0.0	0	0.0	0	0.0	76,667	0.0	0

FY 2023 State Auditor

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2021 ACTUAL DOLLAR	FY 2021 ACTUAL FTE	FY 2022 BUDGET DOLLAR	FY 2022 BUDGET FTE	FY 2023 DEPT REQ DOLLAR	FY 2023 DEPT REQ FTE	FY 2023 GOV REC DOLLAR	FY 2023 GOV REC FTE
OFFICE OF STATE AUDITOR								
Pay Plan FY22-Cost to Continue - 0000013								
DEPUTY STATE AUDITOR	0	0.00	0	0.00	1,061	0.00	1,061	0.00
DIRECTOR OF AUDITS	0	0.00	0	0.00	2,790	0.00	2,790	0.00
AUDIT MANAGER	0	0.00	0	0.00	8,522	0.00	8,522	0.00
SENIOR AUDITOR II	0	0.00	0	0.00	10,427	0.00	10,427	0.00
STAFF AUDITOR II	0	0.00	0	0.00	7,348	0.00	7,348	0.00
AUDIT ASSISTANT	0	0.00	0	0.00	198	0.00	198	0.00
INTERN	0	0.00	0	0.00	284	0.00	284	0.00
DIRECTOR OF ADMINISTRATION	0	0.00	0	0.00	797	0.00	797	0.00
EXECUTIVE ASSISTANT I	0	0.00	0	0.00	400	0.00	400	0.00
ADMINISTRATIVE ASSISTANT	0	0.00	0	0.00	1,543	0.00	1,543	0.00
CLERK-TYPIST	0	0.00	0	0.00	285	0.00	285	0.00
EQUIPMENT-FACILITIES SUPERVISR	0	0.00	0	0.00	401	0.00	401	0.00
CUSTODIAN	0	0.00	0	0.00	261	0.00	261	0.00
SENIOR AUDITOR I	0	0.00	0	0.00	8,401	0.00	8,401	0.00
STAFF AUDITOR I	0	0.00	0	0.00	13,530	0.00	13,530	0.00
INFO TECHNOLOGY ANALYST I	0	0.00	0	0.00	726	0.00	726	0.00
INFO TECHNOLOGY ANALYST II	0	0.00	0	0.00	475	0.00	475	0.00
INFO TECHNOLOGY MANAGER	0	0.00	0	0.00	775	0.00	775	0.00
INFO SYSTEMS AUDIT MANAGER	0	0.00	0	0.00	775	0.00	775	0.00
GENERAL COUNSEL	0	0.00	0	0.00	935	0.00	935	0.00
INFO TECH SENIOR ANALYST I	0	0.00	0	0.00	515	0.00	515	0.00
INFO TECH SENIOR ANALYST II	0	0.00	0	0.00	640	0.00	640	0.00
INFO SYSTEMS SENIOR AUDITOR II	0	0.00	0	0.00	1,204	0.00	1,204	0.00
ASSISTANT DIRECTOR OF AUDITS	0	0.00	0	0.00	2,630	0.00	2,630	0.00
SENIOR AUDITOR III	0	0.00	0	0.00	2,523	0.00	2,523	0.00
STAFF AUDITOR III	0	0.00	0	0.00	2,583	0.00	2,583	0.00
CHIEF OF STAFF	0	0.00	0	0.00	797	0.00	797	0.00
LOCAL GOVERNMENT SUPERVISOR	0	0.00	0	0.00	656	0.00	656	0.00
FISCAL & ADMINISTRATIVE SUPVR	0	0.00	0	0.00	653	0.00	653	0.00
FISCAL & ADMINISTRATIVE ASST I	0	0.00	0	0.00	834	0.00	834	0.00
DIR OF COMM/SR POLICY ADVISOR	0	0.00	0	0.00	956	0.00	956	0.00
CHIEF LITIGATION COUNSEL	0	0.00	0	0.00	935	0.00	935	0.00

FY 2023 State Auditor
DECISION ITEM DETAIL

Budget Unit	FY 2021 ACTUAL DOLLAR	FY 2021 ACTUAL FTE	FY 2022 BUDGET DOLLAR	FY 2022 BUDGET FTE	FY 2023 DEPT REQ DOLLAR	FY 2023 DEPT REQ FTE	FY 2023 GOV REC DOLLAR	FY 2023 GOV REC FTE
OFFICE OF STATE AUDITOR								
Pay Plan FY22-Cost to Continue - 0000013								
SENIOR LEGISLATIVE ADVISOR	0	0.00	0	0.00	524	0.00	524	0.00
MEDIA DIRECTOR	0	0.00	0	0.00	599	0.00	599	0.00
SPECIAL ADVISOR	0	0.00	0	0.00	684	0.00	684	0.00
TOTAL - PS	0	0.00	0	0.00	76,667	0.00	76,667	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$76,667	0.00	\$76,667	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$58,129	0.00	\$58,129	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$8,942	0.00	\$8,942	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$9,596	0.00	\$9,596	0.00

NEW DECISION ITEM

RANK: 2 OF _____

<p>Department _____</p> <p>Division _____</p> <p>MCCCEO GA EO FY22 - CTC Pay Plan DI# 0000014</p>	<p>Budget Unit _____</p> <p>HB Section _____</p>																																																																																							
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NEW DECISION ITEM

RANK: 2 OF _____

Department Division MCCCEO GA EO FY22 - CTC Pay Plan	Budget Unit DI# <u>0000014</u>	HB Section
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4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The appropriated amount for the Fiscal Year 2022 pay plan was based on a 2.5% pay increase for statewide elected officials and members of the General Assembly beginning January 1, 2022. The Fiscal Year 2023 requested amount is equivalent to the remaining six months in order to provide the core funding necessary for a full fiscal year.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
Salaries and Wages							0	0	0.0
Total PS	0	0.0	0	0.0	0	0.0	1,347	0.0	0
Grand Total	0	0.0	0	0.0	0	0.0	1,347	0.0	0

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
Salaries and Wages							0	1,347	0.0
Total PS	0	0.0	0	0.0	0	0.0	1,347	0.0	0
Grand Total	0	0.0	0	0.0	0	0.0	1,347	0.0	0

FY 2023 State Auditor
DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2021 ACTUAL DOLLAR	FY 2021 ACTUAL FTE	FY 2022 BUDGET DOLLAR	FY 2022 BUDGET FTE	FY 2023 DEPT REQ DOLLAR	FY 2023 DEPT REQ FTE	FY 2023 GOV REC DOLLAR	FY 2023 GOV REC FTE
OFFICE OF STATE AUDITOR								
MCCCEO GA EO Pay Plan-CTC - 0000014								
STATE AUDITOR	0	0.00	0	0.00	1,347	0.00	1,347	0.00
TOTAL - PS	0	0.00	0	0.00	1,347	0.00	1,347	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$1,347	0.00	\$1,347	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$1,347	0.00	\$1,347	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

NEW DECISION ITEM

RANK: 3 OF _____

Department - Office of the State Auditor		Budget Unit <u>Various</u>							
Department-wide									
Pay Plan - FY 2023 Cost to Continue		DI# <u>0000012</u>							
		HB Section <u>Various</u>							
1. AMOUNT OF REQUEST									
FY 2023 Budget Request				FY 2023 Governor's Recommendation					
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS				0	PS	326,111	50,168	53,840	430,119
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	0	0	Total	326,111	50,168	53,840	430,119
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	109,312	16,816	18,047	144,176
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:									
Non-Counts:									
2. THIS REQUEST CAN BE CATEGORIZED AS:									
<input type="checkbox"/> New Legislation			<input type="checkbox"/> New Program			<input type="checkbox"/> Fund Switch			
<input type="checkbox"/> Federal Mandate			<input type="checkbox"/> Program Expansion			<input type="checkbox"/> Cost to Continue			
<input type="checkbox"/> GR Pick-Up			<input type="checkbox"/> Space Request			<input type="checkbox"/> Equipment Replacement			
<input checked="" type="checkbox"/> Pay Plan			<input type="checkbox"/> Other:						
3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.									
<p>To help address high turnover and vacancy rates across the state, funding is needed to address statewide salary needs. The FY 2023 budget includes appropriation authority for three pay plan components and their associated fringes:</p> <ul style="list-style-type: none"> - 5.5% pay increase for employees - \$15/hr state employee baseline wage adjustment - Compression adjustments between positions 									

NEW DECISION ITEM
RANK: 3 **OF**

Department - Office of the State Auditor	Budget Unit	Various
Department-wide		
Pay Plan - FY 2023 Cost to Continue	DI# 0000012	HB Section Various
4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFF fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)		

The appropriated amount for the Fiscal Year 2023 pay plan was based on a 5.5% pay increase for employees, raising the baseline wage of employees to \$15/hr, and adjustments related to compression issues as a result of the increases.

The 5.5 percent COLA increase is based on the average increase of four general structure adjustment economic indicators:

Consumer Price Index for the Midwest – 6.4 percent;

Employment Cost Index – 4.3 percent;

World at Work Salary Budget Increases – 2.9 percent; and

Personal Income – 8.3 percent.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
100-Salaries and Wages							0	0	0.0
Total PS	0	0.0	0	0.0	0	0.0	430,119	0.0	0
Grand Total	0	0.0	0	0.0	0	0.0	430,119	0.0	0

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
100-Salaries and Wages							0	0	0.0
Total PS	0	0.0	0	0.0	0	0.0	430,119	0.0	0
Grand Total	0	0.0	0	0.0	0	0.0	430,119	0.0	0

NEW DECISION ITEM

RANK: 3 OF _____

Department - Office of the State Auditor

Department-wide

Pay Plan - FY 2023 Cost to Continue

DI# 0000012

Budget Unit Various

HB Section Various

FY 2023 State Auditor
DECISION ITEM DETAIL

Budget Unit	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	FY 2023	FY 2023
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFICE OF STATE AUDITOR								
Pay Plan - 0000012								
DEPUTY STATE AUDITOR	0	0.00	0	0.00	0	0.00	5,954	0.00
DIRECTOR OF AUDITS	0	0.00	0	0.00	0	0.00	15,650	0.00
AUDIT MANAGER	0	0.00	0	0.00	0	0.00	47,810	0.00
SENIOR AUDITOR II	0	0.00	0	0.00	0	0.00	58,497	0.00
STAFF AUDITOR II	0	0.00	0	0.00	0	0.00	41,225	0.00
AUDIT ASSISTANT	0	0.00	0	0.00	0	0.00	1,112	0.00
INTERN	0	0.00	0	0.00	0	0.00	1,596	0.00
DIRECTOR OF ADMINISTRATION	0	0.00	0	0.00	0	0.00	4,472	0.00
EXECUTIVE ASSISTANT I	0	0.00	0	0.00	0	0.00	2,243	0.00
ADMINISTRATIVE ASSISTANT	0	0.00	0	0.00	0	0.00	8,658	0.00
CLERK-TYPIST	0	0.00	0	0.00	0	0.00	1,601	0.00
EQUIPMENT-FACILITIES SUPERVISR	0	0.00	0	0.00	0	0.00	2,251	0.00
CUSTODIAN	0	0.00	0	0.00	0	0.00	1,466	0.00
SENIOR AUDITOR I	0	0.00	0	0.00	0	0.00	47,135	0.00
STAFF AUDITOR I	0	0.00	0	0.00	0	0.00	75,901	0.00
INFO TECHNOLOGY ANALYST I	0	0.00	0	0.00	0	0.00	4,073	0.00
INFO TECHNOLOGY ANALYST II	0	0.00	0	0.00	0	0.00	2,664	0.00
INFO TECHNOLOGY MANAGER	0	0.00	0	0.00	0	0.00	4,348	0.00
INFO SYSTEMS AUDIT MANAGER	0	0.00	0	0.00	0	0.00	4,348	0.00
GENERAL COUNSEL	0	0.00	0	0.00	0	0.00	5,244	0.00
INFO TECH SENIOR ANALYST I	0	0.00	0	0.00	0	0.00	2,890	0.00
INFO TECH SENIOR ANALYST II	0	0.00	0	0.00	0	0.00	3,590	0.00
INFO SYSTEMS SENIOR AUDITOR II	0	0.00	0	0.00	0	0.00	6,753	0.00
ASSISTANT DIRECTOR OF AUDITS	0	0.00	0	0.00	0	0.00	14,753	0.00
SENIOR AUDITOR III	0	0.00	0	0.00	0	0.00	14,153	0.00
STAFF AUDITOR III	0	0.00	0	0.00	0	0.00	14,492	0.00
CHIEF OF STAFF	0	0.00	0	0.00	0	0.00	4,473	0.00
LOCAL GOVERNMENT SUPERVISOR	0	0.00	0	0.00	0	0.00	3,682	0.00
FISCAL & ADMINISTRATIVE SUPVR	0	0.00	0	0.00	0	0.00	3,662	0.00
FISCAL & ADMINISTRATIVE ASST I	0	0.00	0	0.00	0	0.00	4,677	0.00
DIR OF COMM/SR POLICY ADVISOR	0	0.00	0	0.00	0	0.00	5,362	0.00
CHIEF LITIGATION COUNSEL	0	0.00	0	0.00	0	0.00	5,244	0.00

FY 2023 State Auditor
DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2021 ACTUAL DOLLAR	FY 2021 ACTUAL FTE	FY 2022 BUDGET DOLLAR	FY 2022 BUDGET FTE	FY 2023 DEPT REQ DOLLAR	FY 2023 DEPT REQ FTE	FY 2023 GOV REC DOLLAR	FY 2023 GOV REC FTE
OFFICE OF STATE AUDITOR								
Pay Plan - 0000012								
SENIOR LEGISLATIVE ADVISOR	0	0.00	0	0.00	0	0.00	2,941	0.00
MEDIA DIRECTOR	0	0.00	0	0.00	0	0.00	3,360	0.00
SPECIAL ADVISOR	0	0.00	0	0.00	0	0.00	3,839	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	430,119	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$430,119	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$326,111	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$50,168	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$53,840	0.00

NEW DECISION ITEM

RANK: 4 OF _____

Department - Office of the State Auditor

Budget Unit _____

Division

MCCCEO GA EO FY23 Pay Plan

DI# 0000016

HB Section _____

1. AMOUNT OF REQUEST

	FY 2023 Budget Request				FY 2023 Governor's Recommendation			
	GR	Federal	Other	Total	GR	Federal	Other	Total
PS	1,347	0	0	1,347	PS	1,347	0	0
EE	0	0	0	0	EE	0	0	0
PSD	0	0	0	0	PSD	0	0	0
TRF	0	0	0	0	TRF	0	0	0
Total	1,347	0	0	1,347	Total	1,347	0	0

FTE **0.00** **0.00** **0.00** **0.00**

Est. Fringe	452	0	0	452
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Est. Fringe	452	0	0	452
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

New Legislation	_____	New Program	_____	Fund Switch
Federal Mandate	_____	Program Expansion	_____	Cost to Continue
GR Pick-Up	_____	Space Request	_____	Equipment Replacement
<input checked="" type="checkbox"/> Pay Plan	_____	Other:	_____	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Governor's Fiscal Year 2023 budget includes appropriation authority for a second 2.5% pay raise for statewide elected officials and General Assembly members, consistent with the recommendations of the Missouri Citizens' Commission for the Compensation of Elected Officials (MCCCEO), beginning January 1, 2023.

NEW DECISION ITEM

RANK: 4 OF _____

Department - Office of the State Auditor	Budget Unit _____
Division	
MCCCEO GA EO FY23 Pay Plan	DI# 0000016 HB Section _____

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The appropriated amount for the Fiscal Year 2023 pay plan for statewide elected officials and members of the General Assembly was based on personal service appropriations and the currently budgeted salaries for those officials.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
Salaries and Wages							0		
Total PS	0	0.0	0	0.0	0	0.0	1,347	0.0	0
Grand Total	0	0.0	0	0.0	0	0.0	1,347	0.0	0

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
Salaries and Wages							0		
Total PS	0	0.0	0	0.0	0	0.0	1,347	0.0	0
Grand Total	0	0.0	0	0.0	0	0.0	1,347	0.0	0

FY 2023 State Auditor
DECISION ITEM DETAIL

Budget Unit	FY 2021 ACTUAL DOLLAR	FY 2021 ACTUAL FTE	FY 2022 BUDGET DOLLAR	FY 2022 BUDGET FTE	FY 2023 DEPT REQ DOLLAR	FY 2023 DEPT REQ FTE	FY 2023 GOV REC DOLLAR	FY 2023 GOV REC FTE
OFFICE OF STATE AUDITOR								
MCCCEO GA EO FY23 Pay Plan - 0000016								
STATE AUDITOR	0	0.00	0	0.00	0	0.00	1,347	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	1,347	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$1,347	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$1,347	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

CORE DECISION ITEM

Department	Office of the State Auditor	Budget Unit	25101C
Division			
Core	Office of the State Auditor	HB Section	
1. CORE FINANCIAL SUMMARY			
FY 2023 Budget Request			
Federal			
GR	912,141	978,921	Total
PS	6,039,685	7,930,747	E
EE	822,897	32,389	892,177
PSD	0	0	0
TRF	0	0	0
Total	944,530	1,015,812	8,822,924
FY 2023 Governor's Recommendation			
Federal			
GR	962,309	1,032,761	Total
PS	6,367,143	8,337,760	E
EE	822,897	32,389	892,177
PSD	0	0	0
TRF	0	0	0
Total	994,698	1,069,652	9,254,390
FTE	136.27	11.00	20.50
167.77			
FTE	136.27	11.00	20.50
167.77			
Est. Fringe	3,558,929	416,661	556,823
			4,532,414
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.			
Other Funds: Conservation Commission (0609); Parks Sales Tax (0613); Soil & Water Sales Tax (0614); Petition Audit Revolving Fund (0648)			
2. CORE DESCRIPTION			
The Office of the State Auditor is required to perform various types of duties:			
<ul style="list-style-type: none"> - State Agency Audits: Conducts audits of all state agencies, board & commissions, public & charter schools, all judicial circuits & all state agencies receiving federal funds; - County Audits: Conducts audits of all Missouri counties that do not have a county auditor; - Petition and Special Audits: Conducts audits of political subdivisions when requested by petition or the Governor; - Certify Tax Rates: Review and certify property tax rates for all Missouri taxing authorities; - Bond Registrations: Review and register all general obligation bonds issued by the State of Missouri and most political subdivisions; - Initiative Petitions: Prepares fiscal notes and fiscal note summaries on all initiative petitions filed with the Secretary of State; - Resolutions: If the General Assembly adopts a joint resolution without a fiscal note summary, the State Auditor's office prepares the fiscal note summary 			
3. PROGRAM LISTING (list programs included in this core funding)			
Core summary is necessary to meet the constitutional and statutory duties of the Office of the State Auditor. These duties are required, mandatory and result in demonstrated cost-savings to all areas of state and local government.			

CORE DECISION ITEM

Department	Office of the State Auditor	Budget Unit	25101C
Division			
Core	Office of the State Auditor	HB Section	

4. FINANCIAL HISTORY

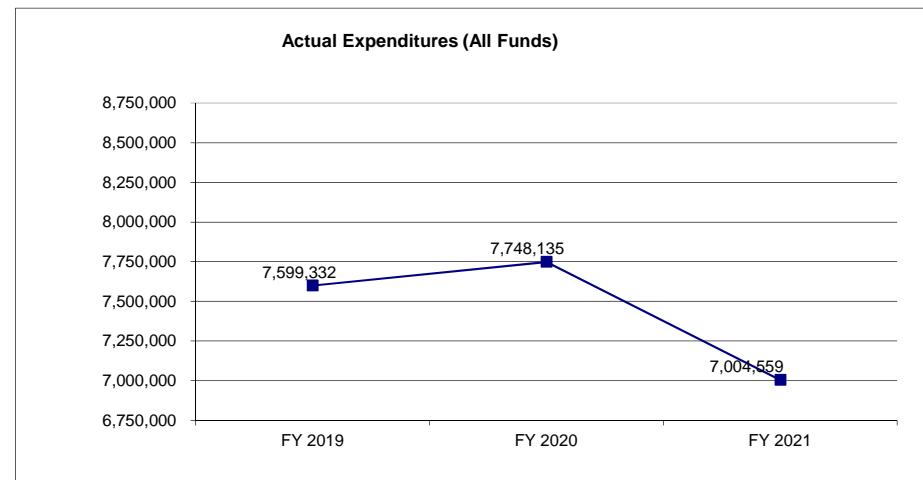
	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Current Yr.
Appropriation (All Funds)	8,648,544	8,656,912	8,666,896	8,744,910
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	8,648,544	8,656,912	8,666,896	8,744,910
Actual Expenditures (All Funds)	7,599,332	7,748,135	7,004,559	N/A
Unexpended (All Funds)	1,049,212	908,777	1,662,337	0
Unexpended, by Fund:				
General Revenue	610,475	349,617	1,659,672	N/A
Federal	159,564	169,411	1,133	N/A
Other	279,173	389,749	1,532	N/A

*Restricted amount is as of ____

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

NOTES:



CORE RECONCILIATION DETAIL

STATE AUDITOR

OFFICE OF STATE AUDITOR

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFF AFTER VETOES							
	PS	167.77	5,980,209	903,199	969,325	7,852,733	
	EE	0.00	822,897	32,389	36,891	892,177	
	Total	167.77	6,803,106	935,588	1,006,216	8,744,910	
DEPARTMENT CORE REQUEST							
	PS	167.77	5,980,209	903,199	969,325	7,852,733	
	EE	0.00	822,897	32,389	36,891	892,177	
	Total	167.77	6,803,106	935,588	1,006,216	8,744,910	
GOVERNOR'S RECOMMENDED CORE							
	PS	167.77	5,980,209	903,199	969,325	7,852,733	
	EE	0.00	822,897	32,389	36,891	892,177	
	Total	167.77	6,803,106	935,588	1,006,216	8,744,910	

FY 2023 State Auditor

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2021 ACTUAL DOLLAR	FY 2021 ACTUAL FTE	FY 2022 BUDGET DOLLAR	FY 2022 BUDGET FTE	FY 2023 DEPT REQ DOLLAR	FY 2023 DEPT REQ FTE	FY 2023 GOV REC DOLLAR	FY 2023 GOV REC FTE
OFFICE OF STATE AUDITOR								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	4,605,542	73.20	5,980,209	136.27	5,980,209	136.27	5,980,209	136.27
STATE AUDITOR	894,257	14.40	903,199	11.00	903,199	11.00	903,199	11.00
CONSERVATION COMMISSION	47,140	0.48	47,611	1.00	47,611	1.00	47,611	1.00
PARKS SALES TAX	23,544	0.27	23,780	0.50	23,780	0.50	23,780	0.50
SOIL AND WATER SALES TAX	22,723	0.27	22,951	0.50	22,951	0.50	22,951	0.50
PETITION AUDIT REVOLVING TRUST	866,320	13.52	874,983	18.50	874,983	18.50	874,983	18.50
TOTAL - PS	6,459,526	102.14	7,852,733	167.77	7,852,733	167.77	7,852,733	167.77
EXPENSE & EQUIPMENT								
GENERAL REVENUE	478,416	0.00	822,897	0.00	822,897	0.00	822,897	0.00
STATE AUDITOR	31,256	0.00	32,389	0.00	32,389	0.00	32,389	0.00
CONSERVATION COMMISSION	2,412	0.00	2,611	0.00	2,611	0.00	2,611	0.00
PETITION AUDIT REVOLVING TRUST	32,949	0.00	34,280	0.00	34,280	0.00	34,280	0.00
TOTAL - EE	545,033	0.00	892,177	0.00	892,177	0.00	892,177	0.00
TOTAL	7,004,559	102.14	8,744,910	167.77	8,744,910	167.77	8,744,910	167.77
Pay Plan - 0000012								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	326,111	0.00
STATE AUDITOR	0	0.00	0	0.00	0	0.00	50,168	0.00
CONSERVATION COMMISSION	0	0.00	0	0.00	0	0.00	2,645	0.00
PARKS SALES TAX	0	0.00	0	0.00	0	0.00	1,321	0.00
SOIL AND WATER SALES TAX	0	0.00	0	0.00	0	0.00	1,275	0.00
PETITION AUDIT REVOLVING TRUST	0	0.00	0	0.00	0	0.00	48,599	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	430,119	0.00
TOTAL	0	0.00	0	0.00	0	0.00	430,119	0.00
Pay Plan FY22-Cost to Continue - 0000013								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	58,129	0.00	58,129	0.00
STATE AUDITOR	0	0.00	0	0.00	8,942	0.00	8,942	0.00
CONSERVATION COMMISSION	0	0.00	0	0.00	471	0.00	471	0.00
PARKS SALES TAX	0	0.00	0	0.00	235	0.00	235	0.00

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FY 2023 State Auditor
DECISION ITEM SUMMARY
Budget Unit

Decision Item Budget Object Summary Fund	FY 2021 ACTUAL DOLLAR	FY 2021 ACTUAL FTE	FY 2022 BUDGET DOLLAR	FY 2022 BUDGET FTE	FY 2023 DEPT REQ DOLLAR	FY 2023 DEPT REQ FTE	FY 2023 GOV REC DOLLAR	FY 2023 GOV REC FTE
OFFICE OF STATE AUDITOR								
Pay Plan FY22-Cost to Continue - 0000013								
PERSONAL SERVICES								
SOIL AND WATER SALES TAX	0	0.00	0	0.00	227	0.00	227	0.00
PETITION AUDIT REVOLVING TRUST	0	0.00	0	0.00	8,663	0.00	8,663	0.00
TOTAL - PS	0	0.00	0	0.00	76,667	0.00	76,667	0.00
TOTAL	0	0.00	0	0.00	76,667	0.00	76,667	0.00
MCCCEO GA EO Pay Plan-CTC - 0000014								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	1,347	0.00	1,347	0.00
TOTAL - PS	0	0.00	0	0.00	1,347	0.00	1,347	0.00
TOTAL	0	0.00	0	0.00	1,347	0.00	1,347	0.00
MCCCEO GA EO FY23 Pay Plan - 0000016								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	1,347	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	1,347	0.00
TOTAL	0	0.00	0	0.00	0	0.00	1,347	0.00
GRAND TOTAL	\$7,004,559	102.14	\$8,744,910	167.77	\$8,822,924	167.77	\$9,254,390	167.77

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: 25101C BUDGET UNIT NAME: Office of the State Auditor HOUSE BILL SECTION:	DEPARTMENT: Office of the State Auditor DIVISION:
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1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.

DEPARTMENT REQUEST

100% Flexibility Between Personal Service (PS) and/or Expense & Equipment (EE) by Fund

PS or EE	Fund Name	Fund Number	Approp Amount	Flex %	Flex Amount
PS	General Revenue	0101	6,039,685	100%	6,039,685
EE	General Revenue	0101	822,897	100%	822,897
PS	State Auditor - Federal	0115	912,141	100%	912,141
EE	State Auditor - Federal	0115	32,389	100%	32,389
PS	Conservation Commission	0609	48,082	100%	48,082
EE	Conservation Commission	0609	2,611	100%	2,611
PS	Parks Sales Tax	0613	24,015	100%	24,015
PS	Soil & Water Sales Tax	0614	23,178	100%	23,178
PS	Petition Audit Revolving	0648	883,646	100%	883,646
EE	Petition Audit Revolving	0648	34,280	100%	34,280

2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.

PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED	BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
\$300,000	\$300,000	It is anticipated flexibility will be required to meet resource requirements to effectively meet auditing requirements pursuant to state and federal law.

3. Please explain how flexibility was used in the prior and/or current years.

PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE
Flexibility was required to meet resource requirements to effectively meet county auditing requirements pursuant to state and federal law.	Flexibility will be required to meet resource requirements to effectively meet county auditing requirements pursuant to state and federal law.

FY 2023 State Auditor

DECISION ITEM DETAIL

Budget Unit	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	FY 2023	FY 2023
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFICE OF STATE AUDITOR								
CORE								
STATE AUDITOR	107,746	1.00	109,093	1.00	109,093	1.00	109,093	1.00
DEPUTY STATE AUDITOR	0	0.00	107,202	1.00	107,202	1.00	107,202	1.00
DIRECTOR OF AUDITS	247,072	2.37	281,763	3.00	281,763	3.00	281,763	3.00
AUDIT MANAGER	1,071,500	13.00	860,763	17.00	860,763	17.00	860,763	17.00
SENIOR AUDITOR II	395,995	7.22	1,053,154	22.00	1,053,154	22.00	1,053,154	22.00
STAFF AUDITOR II	505,705	10.85	742,193	18.00	742,193	18.00	742,193	18.00
AUDIT ASSISTANT	0	0.00	20,012	0.50	20,012	0.50	20,012	0.50
INTERN	3,600	0.17	28,733	5.77	28,733	5.77	28,733	5.77
DIRECTOR OF ADMINISTRATION	84,975	1.00	80,513	1.00	80,513	1.00	80,513	1.00
EXECUTIVE ASSISTANT I	0	0.00	40,379	1.00	40,379	1.00	40,379	1.00
ADMINISTRATIVE ASSISTANT	0	0.00	155,873	5.00	155,873	5.00	155,873	5.00
CLERK-TYPIST	0	0.00	28,829	1.00	28,829	1.00	28,829	1.00
EQUIPMENT-FACILITIES SUPERVISR	0	0.00	40,525	1.00	40,525	1.00	40,525	1.00
CUSTODIAN	0	0.00	26,387	1.00	26,387	1.00	26,387	1.00
SENIOR AUDITOR I	572,271	10.43	848,594	19.00	848,594	19.00	848,594	19.00
STAFF AUDITOR I	450,970	10.25	1,366,488	25.50	1,366,488	25.50	1,366,488	25.50
HUMAN RESOURCES COORD	53,694	1.00	0	0.00	0	0.00	0	0.00
INFO TECHNOLOGY ANALYST I	66,393	1.79	73,329	2.00	73,329	2.00	73,329	2.00
INFO TECHNOLOGY ANALYST II	8,260	0.21	47,956	1.00	47,956	1.00	47,956	1.00
INFO TECHNOLOGY MANAGER	48,000	0.50	78,271	1.00	78,271	1.00	78,271	1.00
INFO SYSTEMS AUDIT MANAGER	0	0.00	78,271	1.00	78,271	1.00	78,271	1.00
GENERAL COUNSEL	105,060	1.00	94,402	1.00	94,402	1.00	94,402	1.00
INFO TECH SENIOR ANALYST I	0	0.00	52,024	1.00	52,024	1.00	52,024	1.00
INFO TECH SENIOR ANALYST II	0	0.00	64,628	1.00	64,628	1.00	64,628	1.00
INFO SYSTEMS SENIOR AUDITOR II	0	0.00	121,583	2.00	121,583	2.00	121,583	2.00
ASSISTANT DIRECTOR OF AUDITS	256,857	2.63	265,601	3.00	265,601	3.00	265,601	3.00
SENIOR AUDITOR III	342,968	5.41	254,809	11.00	254,809	11.00	254,809	11.00
STAFF AUDITOR III	280,622	5.96	260,910	11.00	260,910	11.00	260,910	11.00
INFO TECH SENIOR ANALYST III	187,972	3.00	0	0.00	0	0.00	0	0.00
INFO SYSTMS SENIOR AUDITOR III	65,291	0.85	0	0.00	0	0.00	0	0.00
LEGISLATIVE LIAISON	56,650	1.00	0	0.00	0	0.00	0	0.00
CHIEF OF STAFF	0	0.00	80,533	1.00	80,533	1.00	80,533	1.00

FY 2023 State Auditor
DECISION ITEM DETAIL

Budget Unit	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	FY 2023	FY 2023
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFICE OF STATE AUDITOR								
CORE								
LOCAL GOVERNMENT SUPERVISOR	0	0.00	66,286	1.00	66,286	1.00	66,286	1.00
FISCAL & ADMINISTRATIVE SUPVSR	0	0.00	65,936	1.00	65,936	1.00	65,936	1.00
FISCAL & ADMINISTRATIVE ASST I	0	0.00	84,198	2.00	84,198	2.00	84,198	2.00
DIR OF COMM/SR POLICY ADVISOR	0	0.00	96,536	1.00	96,536	1.00	96,536	1.00
CHIEF LITIGATION COUNSEL	103,000	1.00	94,402	1.00	94,402	1.00	94,402	1.00
SENIOR LEGISLATIVE ADVISOR	0	0.00	52,953	1.00	52,953	1.00	52,953	1.00
MEDIA DIRECTOR	0	0.00	60,492	1.00	60,492	1.00	60,492	1.00
SPECIAL ADVISOR	0	0.00	69,112	1.00	69,112	1.00	69,112	1.00
INFO TECH PROJECT MANAGER	62,775	1.00	0	0.00	0	0.00	0	0.00
ASSOCIATE GENERAL COUNSEL	60,716	0.79	0	0.00	0	0.00	0	0.00
SENIOR AUDITOR III/TRNG COORD	60,900	1.00	0	0.00	0	0.00	0	0.00
EXEC ASST TO STATE AUDITOR	67,465	1.00	0	0.00	0	0.00	0	0.00
LOCAL GOVT/POLICY SR ANALYSTII	56,341	1.00	0	0.00	0	0.00	0	0.00
FISCAL & ADMIN ASST III	99,066	2.00	0	0.00	0	0.00	0	0.00
DIR-LEGIS AFFAIRS/SR COUNSEL	103,000	1.00	0	0.00	0	0.00	0	0.00
DEPUTY CHIEF OF STAFF	107,120	1.00	0	0.00	0	0.00	0	0.00
EXECUTIVE ASSISTANT III	46,729	1.00	0	0.00	0	0.00	0	0.00
DATA TEAM MANAGER	79,853	1.00	0	0.00	0	0.00	0	0.00
CHIEF OF STAFF AND COUNSEL	110,976	1.00	0	0.00	0	0.00	0	0.00
PRESS SECRETARY	84,975	1.00	0	0.00	0	0.00	0	0.00
LEGAL ASSISTANT II	38,394	1.00	0	0.00	0	0.00	0	0.00
COMMUNICATIONS & POLICY ADVSR	73,998	1.50	0	0.00	0	0.00	0	0.00
SR INVST & LAW ENFRCMT LIAISON	43,693	0.50	0	0.00	0	0.00	0	0.00
SENIOR DIRECTOR	54,096	0.50	0	0.00	0	0.00	0	0.00
FACIL/EQUIP/EMER MGR COOR II	46,729	1.00	0	0.00	0	0.00	0	0.00
COMMUNICATIONS COORDINATOR II	48,410	1.00	0	0.00	0	0.00	0	0.00
FISCAL PERSONNEL & ADMIN MGR	70,040	1.00	0	0.00	0	0.00	0	0.00
CHF OF INVESTIGATIONS PC&F DIV	66,420	1.00	0	0.00	0	0.00	0	0.00
GOVT SPECIALIST III	45,526	1.00	0	0.00	0	0.00	0	0.00
DEPUTY GENERAL COUNSEL	17,703	0.21	0	0.00	0	0.00	0	0.00
TOTAL - PS	6,459,526	102.14	7,852,733	167.77	7,852,733	167.77	7,852,733	167.77
TRAVEL, IN-STATE	20,976	0.00	369,159	0.00	369,159	0.00	369,159	0.00

FY 2023 State Auditor

									DECISION ITEM DETAIL
Budget Unit	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	FY 2023	FY 2023	
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
OFFICE OF STATE AUDITOR									
CORE									
TRAVEL, OUT-OF-STATE	0	0.00	465	0.00	465	0.00	465	0.00	
FUEL & UTILITIES	0	0.00	1,086	0.00	1,086	0.00	1,086	0.00	
SUPPLIES	39,660	0.00	33,391	0.00	33,391	0.00	33,391	0.00	
PROFESSIONAL DEVELOPMENT	41,745	0.00	45,624	0.00	45,624	0.00	45,624	0.00	
COMMUNICATION SERV & SUPP	48,800	0.00	89,026	0.00	89,026	0.00	89,026	0.00	
PROFESSIONAL SERVICES	225,905	0.00	95	0.00	95	0.00	95	0.00	
HOUSEKEEPING & JANITORIAL SERV	0	0.00	379	0.00	379	0.00	379	0.00	
M&R SERVICES	97,660	0.00	57,308	0.00	57,308	0.00	57,308	0.00	
COMPUTER EQUIPMENT	66,120	0.00	240,615	0.00	240,615	0.00	240,615	0.00	
MOTORIZED EQUIPMENT	0	0.00	8	0.00	8	0.00	8	0.00	
OFFICE EQUIPMENT	615	0.00	38,546	0.00	38,546	0.00	38,546	0.00	
OTHER EQUIPMENT	200	0.00	2,544	0.00	2,544	0.00	2,544	0.00	
BUILDING LEASE PAYMENTS	2,675	0.00	4,144	0.00	4,144	0.00	4,144	0.00	
EQUIPMENT RENTALS & LEASES	494	0.00	3,050	0.00	3,050	0.00	3,050	0.00	
MISCELLANEOUS EXPENSES	183	0.00	6,714	0.00	6,714	0.00	6,714	0.00	
REBILLABLE EXPENSES	0	0.00	23	0.00	23	0.00	23	0.00	
TOTAL - EE	545,033	0.00	892,177	0.00	892,177	0.00	892,177	0.00	
GRAND TOTAL	\$7,004,559	102.14	\$8,744,910	167.77	\$8,744,910	167.77	\$8,744,910	167.77	
GENERAL REVENUE	\$5,083,958	73.20	\$6,803,106	136.27	\$6,803,106	136.27	\$6,803,106	136.27	
FEDERAL FUNDS	\$925,513	14.40	\$935,588	11.00	\$935,588	11.00	\$935,588	11.00	
OTHER FUNDS	\$995,088	14.54	\$1,006,216	20.50	\$1,006,216	20.50	\$1,006,216	20.50	

FY 2023 State Auditor
DECISION ITEM DETAIL

Budget Unit	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	FY 2023	FY 2023
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFICE OF STATE AUDITOR								
Pay Plan - 0000012								
DEPUTY STATE AUDITOR	0	0.00	0	0.00	0	0.00	5,954	0.00
DIRECTOR OF AUDITS	0	0.00	0	0.00	0	0.00	15,650	0.00
AUDIT MANAGER	0	0.00	0	0.00	0	0.00	47,810	0.00
SENIOR AUDITOR II	0	0.00	0	0.00	0	0.00	58,497	0.00
STAFF AUDITOR II	0	0.00	0	0.00	0	0.00	41,225	0.00
AUDIT ASSISTANT	0	0.00	0	0.00	0	0.00	1,112	0.00
INTERN	0	0.00	0	0.00	0	0.00	1,596	0.00
DIRECTOR OF ADMINISTRATION	0	0.00	0	0.00	0	0.00	4,472	0.00
EXECUTIVE ASSISTANT I	0	0.00	0	0.00	0	0.00	2,243	0.00
ADMINISTRATIVE ASSISTANT	0	0.00	0	0.00	0	0.00	8,658	0.00
CLERK-TYPIST	0	0.00	0	0.00	0	0.00	1,601	0.00
EQUIPMENT-FACILITIES SUPERVISR	0	0.00	0	0.00	0	0.00	2,251	0.00
CUSTODIAN	0	0.00	0	0.00	0	0.00	1,466	0.00
SENIOR AUDITOR I	0	0.00	0	0.00	0	0.00	47,135	0.00
STAFF AUDITOR I	0	0.00	0	0.00	0	0.00	75,901	0.00
INFO TECHNOLOGY ANALYST I	0	0.00	0	0.00	0	0.00	4,073	0.00
INFO TECHNOLOGY ANALYST II	0	0.00	0	0.00	0	0.00	2,664	0.00
INFO TECHNOLOGY MANAGER	0	0.00	0	0.00	0	0.00	4,348	0.00
INFO SYSTEMS AUDIT MANAGER	0	0.00	0	0.00	0	0.00	4,348	0.00
GENERAL COUNSEL	0	0.00	0	0.00	0	0.00	5,244	0.00
INFO TECH SENIOR ANALYST I	0	0.00	0	0.00	0	0.00	2,890	0.00
INFO TECH SENIOR ANALYST II	0	0.00	0	0.00	0	0.00	3,590	0.00
INFO SYSTEMS SENIOR AUDITOR II	0	0.00	0	0.00	0	0.00	6,753	0.00
ASSISTANT DIRECTOR OF AUDITS	0	0.00	0	0.00	0	0.00	14,753	0.00
SENIOR AUDITOR III	0	0.00	0	0.00	0	0.00	14,153	0.00
STAFF AUDITOR III	0	0.00	0	0.00	0	0.00	14,492	0.00
CHIEF OF STAFF	0	0.00	0	0.00	0	0.00	4,473	0.00
LOCAL GOVERNMENT SUPERVISOR	0	0.00	0	0.00	0	0.00	3,682	0.00
FISCAL & ADMINISTRATIVE SUPVR	0	0.00	0	0.00	0	0.00	3,662	0.00
FISCAL & ADMINISTRATIVE ASST I	0	0.00	0	0.00	0	0.00	4,677	0.00
DIR OF COMM/SR POLICY ADVISOR	0	0.00	0	0.00	0	0.00	5,362	0.00
CHIEF LITIGATION COUNSEL	0	0.00	0	0.00	0	0.00	5,244	0.00

FY 2023 State Auditor
DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2021 ACTUAL DOLLAR	FY 2021 ACTUAL FTE	FY 2022 BUDGET DOLLAR	FY 2022 BUDGET FTE	FY 2023 DEPT REQ DOLLAR	FY 2023 DEPT REQ FTE	FY 2023 GOV REC DOLLAR	FY 2023 GOV REC FTE
OFFICE OF STATE AUDITOR								
Pay Plan - 0000012								
SENIOR LEGISLATIVE ADVISOR	0	0.00	0	0.00	0	0.00	2,941	0.00
MEDIA DIRECTOR	0	0.00	0	0.00	0	0.00	3,360	0.00
SPECIAL ADVISOR	0	0.00	0	0.00	0	0.00	3,839	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	430,119	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$430,119	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$326,111	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$50,168	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$53,840	0.00

FY 2023 State Auditor

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2021 ACTUAL DOLLAR	FY 2021 ACTUAL FTE	FY 2022 BUDGET DOLLAR	FY 2022 BUDGET FTE	FY 2023 DEPT REQ DOLLAR	FY 2023 DEPT REQ FTE	FY 2023 GOV REC DOLLAR	FY 2023 GOV REC FTE
OFFICE OF STATE AUDITOR								
Pay Plan FY22-Cost to Continue - 0000013								
DEPUTY STATE AUDITOR	0	0.00	0	0.00	1,061	0.00	1,061	0.00
DIRECTOR OF AUDITS	0	0.00	0	0.00	2,790	0.00	2,790	0.00
AUDIT MANAGER	0	0.00	0	0.00	8,522	0.00	8,522	0.00
SENIOR AUDITOR II	0	0.00	0	0.00	10,427	0.00	10,427	0.00
STAFF AUDITOR II	0	0.00	0	0.00	7,348	0.00	7,348	0.00
AUDIT ASSISTANT	0	0.00	0	0.00	198	0.00	198	0.00
INTERN	0	0.00	0	0.00	284	0.00	284	0.00
DIRECTOR OF ADMINISTRATION	0	0.00	0	0.00	797	0.00	797	0.00
EXECUTIVE ASSISTANT I	0	0.00	0	0.00	400	0.00	400	0.00
ADMINISTRATIVE ASSISTANT	0	0.00	0	0.00	1,543	0.00	1,543	0.00
CLERK-TYPIST	0	0.00	0	0.00	285	0.00	285	0.00
EQUIPMENT-FACILITIES SUPERVISR	0	0.00	0	0.00	401	0.00	401	0.00
CUSTODIAN	0	0.00	0	0.00	261	0.00	261	0.00
SENIOR AUDITOR I	0	0.00	0	0.00	8,401	0.00	8,401	0.00
STAFF AUDITOR I	0	0.00	0	0.00	13,530	0.00	13,530	0.00
INFO TECHNOLOGY ANALYST I	0	0.00	0	0.00	726	0.00	726	0.00
INFO TECHNOLOGY ANALYST II	0	0.00	0	0.00	475	0.00	475	0.00
INFO TECHNOLOGY MANAGER	0	0.00	0	0.00	775	0.00	775	0.00
INFO SYSTEMS AUDIT MANAGER	0	0.00	0	0.00	775	0.00	775	0.00
GENERAL COUNSEL	0	0.00	0	0.00	935	0.00	935	0.00
INFO TECH SENIOR ANALYST I	0	0.00	0	0.00	515	0.00	515	0.00
INFO TECH SENIOR ANALYST II	0	0.00	0	0.00	640	0.00	640	0.00
INFO SYSTEMS SENIOR AUDITOR II	0	0.00	0	0.00	1,204	0.00	1,204	0.00
ASSISTANT DIRECTOR OF AUDITS	0	0.00	0	0.00	2,630	0.00	2,630	0.00
SENIOR AUDITOR III	0	0.00	0	0.00	2,523	0.00	2,523	0.00
STAFF AUDITOR III	0	0.00	0	0.00	2,583	0.00	2,583	0.00
CHIEF OF STAFF	0	0.00	0	0.00	797	0.00	797	0.00
LOCAL GOVERNMENT SUPERVISOR	0	0.00	0	0.00	656	0.00	656	0.00
FISCAL & ADMINISTRATIVE SUPVR	0	0.00	0	0.00	653	0.00	653	0.00
FISCAL & ADMINISTRATIVE ASST I	0	0.00	0	0.00	834	0.00	834	0.00
DIR OF COMM/SR POLICY ADVISOR	0	0.00	0	0.00	956	0.00	956	0.00
CHIEF LITIGATION COUNSEL	0	0.00	0	0.00	935	0.00	935	0.00

FY 2023 State Auditor
DECISION ITEM DETAIL

Budget Unit	FY 2021 ACTUAL DOLLAR	FY 2021 ACTUAL FTE	FY 2022 BUDGET DOLLAR	FY 2022 BUDGET FTE	FY 2023 DEPT REQ DOLLAR	FY 2023 DEPT REQ FTE	FY 2023 GOV REC DOLLAR	FY 2023 GOV REC FTE
OFFICE OF STATE AUDITOR								
Pay Plan FY22-Cost to Continue - 0000013								
SENIOR LEGISLATIVE ADVISOR	0	0.00	0	0.00	524	0.00	524	0.00
MEDIA DIRECTOR	0	0.00	0	0.00	599	0.00	599	0.00
SPECIAL ADVISOR	0	0.00	0	0.00	684	0.00	684	0.00
TOTAL - PS	0	0.00	0	0.00	76,667	0.00	76,667	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$76,667	0.00	\$76,667	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$58,129	0.00	\$58,129	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$8,942	0.00	\$8,942	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$9,596	0.00	\$9,596	0.00

FY 2023 State Auditor
DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2021 ACTUAL DOLLAR	FY 2021 ACTUAL FTE	FY 2022 BUDGET DOLLAR	FY 2022 BUDGET FTE	FY 2023 DEPT REQ DOLLAR	FY 2023 DEPT REQ FTE	FY 2023 GOV REC DOLLAR	FY 2023 GOV REC FTE
OFFICE OF STATE AUDITOR								
MCCCEO GA EO Pay Plan-CTC - 0000014								
STATE AUDITOR	0	0.00	0	0.00	1,347	0.00	1,347	0.00
TOTAL - PS	0	0.00	0	0.00	1,347	0.00	1,347	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$1,347	0.00	\$1,347	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$1,347	0.00	\$1,347	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

FY 2023 State Auditor
DECISION ITEM DETAIL

Budget Unit	FY 2021 ACTUAL DOLLAR	FY 2021 ACTUAL FTE	FY 2022 BUDGET DOLLAR	FY 2022 BUDGET FTE	FY 2023 DEPT REQ DOLLAR	FY 2023 DEPT REQ FTE	FY 2023 GOV REC DOLLAR	FY 2023 GOV REC FTE
OFFICE OF STATE AUDITOR								
MCCCEO GA EO FY23 Pay Plan - 0000016								
STATE AUDITOR	0	0.00	0	0.00	0	0.00	1,347	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	1,347	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$1,347	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$1,347	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

PROGRAM DESCRIPTION

Department State Auditor's Office

HB Section(s): _____

Program Name _____

Program is found in the following core budget(s): _____

1. What does this program do?

The Office of State Auditor is required to perform various duties, including:

- State Agency Audits: Conducts audits of all state agencies, boards and commissions, public schools, all judicial circuits & all state agencies receiving federal funds;
- County Audits: Conducts audits of all Missouri counties that do not have a county auditor;
- Petition and Special Audits: Conducts audits of political subdivisions when requested by petition or the Governor;
- Certify Tax Rates: Review and certify property tax rates for all Missouri taxing authorities;
- Bond Registration: Reviews and registers all general obligation bonds issued by the State of Missouri and most political subdivisions;
- Initiative Petitions: Prepares fiscal notes and fiscal note summaries for all initiative petitions filed with the Secretary of State;
- Resolutions: if the General Assembly adopts a joint resolution without a fiscal note, the State Auditor's office prepares the fiscal note summary.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Constitution, Art. IV, Sec. 13; Chapter 29, RSMo.

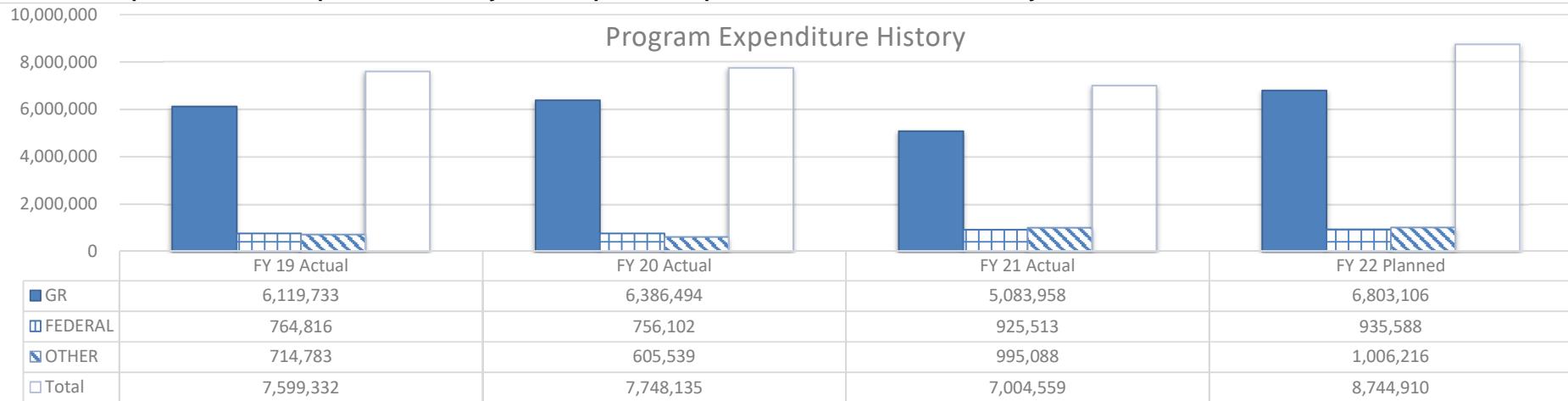
3. Are there federal matching requirements? If yes, please explain.

No.

4. Is this a federally mandated program? If yes, please explain.

No.

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



**This figure includes all total appropriations for FY 2022, not actual expenditures for the fiscal year.

PROGRAM DESCRIPTION

Department State Auditor's Office

HB Section(s): _____

Program Name _____

Program is found in the following core budget(s): _____

6. What are the sources of the "Other" funds?

Conservation Commission (0609); Parks Sales Tax (0613); Soil & Water Sales Tax (0614); Petition Audit Revolving Trust (0648).

7a. Provide an effectiveness measure.**7b. Provide an efficiency measure.****7c. Provide a customer satisfaction measure, if applicable.**

Performance Measures:

- The Office of the State Auditor is reviewed every three years by a peer review team from the National State Auditors Association.
- The Office of the State Auditor is audited every two years by an independent auditor selected by the General Assembly.
- All auditors with CPAs have their Continuing Professional Education requirements periodically reviewed by the Missouri Division of Professional Registration, Board of Accountancy.